

Eric A. Liepins
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PROPOSED ATTORNEY FOR DEBTOR

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

IN RE §
NOBLE REY BREWING CO, LLC § CASE 18-34214-11
DEBTOR §

DEBTOR'S OBJECTION TO PROOF OF CLAIM 12

NO HEARING WILL BE CONDUCTED ON THIS MOTION UNLESS A WRITTEN OBJECTION OR REQUEST FOR HEARING IS FILED WITH THE UNITED STATES BANKRUPTCY CLERK, 1100 COMMERCE STREET, 12TH FLOOR, DALLAS, TEXAS 75242, WITHIN TWENTY-ONE (21) DAYS FROM THE DATE OF THE FILING OF THIS MOTION, UNLESS THE COURT, SUA SPONTE, OR UPON TIMELY APPLICATION OF A PARTY IN INTEREST, SHORTENS OR EXTENDS THE TIME FOR FILING SUCH OBJECTION OR REQUEST FOR HEARING.

IF NO OBJECTION OR REQUEST FOR HEARING IS TIMELY FILED, THE MOTION SHALL BE DEEMED TO BE UNOPPOSED AND THE COURT MAY ENTER AN ORDER GRANTING THE RELIEF SOUGHT. THE COURT RESERVES THE RIGHT TO SET ANY MATTER FOR HEARING.

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

COMES NOW, Noble Rey Brewing Co., ("Noble Rey") Debtor in the above styled and numbered cause and files this its Objection to Proof of Claim 12 filed by Texas Comptroller of Public Accounts ("Comptroller") and in support thereof would respectfully show unto the Court as follows:

1. The Debtor filed its voluntary Petition on December 18, 2018. Since that time the Debtor has continued to operate its business as a debtor-in-possession.
2. The Debtor's business consists of the ownership of a brewery in Dallas, Texas.
3. The Debtor filed its Plan of Reorganization of February 27, 2019.
4. After the Disclosure Statement and Plan were filed the Comptroller filed Proof of Claim 12 asserting an estimated priority sales tax claim of \$6,262.67.
5. On March 27, 2019 the Comptroller amended its claim to assert a new estimated priority claim in the \$154,582.02. The basis of this claim was an estimated audit.
6. On April 4, 2019, the Comptroller again amended its claim and is now asserting a priority sales tax claim in the amount of \$148,319.35. The Comptroller now asserts this claim is based upon an audit.
7. The Proof of Claim attaches no documentation to support the alleged audit amounts.
8. The Debtor has never received any information from the Comptroller prior to Amended Proof of Claim that any amounts were owed.
9. The Debtor would show that has filed all returns and paid all taxes up until right before the bankruptcy filing, and that there is no basis for the claims asserted in the audit.
10. The Debtor's accountant has never received any information from the Comptroller concerning the basis for the claim asserted.
11. Debtor disputes that it owes the amounts set forth in proof of claim 12.

WHEREFORE, PREMISES CONSIDERED, the Debtor respectfully prays that the Court set this matter for a hearing and that upon final hearing hereon the Court enter an Order sustaining the Objection and allowing Proof of claim 12 of the Comptroller in the amount of \$0 and for such other

and further relief in law or in equity to which the Debtor may show itself justly entitled.

Respectfully submitted,

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By: /s/ Eric Liepins
Eric A. Liepins, SBN 12338110
ATTORNEY FOR DEBTOR

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of this Objection was sent to Comptroller of Public Accounts, c/o Kimberly Walsh, P.O. Box 12548, MC008, Austin Texas 78711 on this the 5th day of April 2019.

/s/ Eric Liepins
Eric Liepins